

REVENUE AND EXPENDITURE (ENGLAND, SCOTLAND,  
AND IRELAND).

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RETURN to an Order of the Honourable The House of Commons,  
dated 3 July 1906 :—*for*,

RETURN "showing, for the year ended the 31st day of March 1906: (1) the Amount contributed by *England, Scotland, and Ireland*, respectively, to the REVENUE collected by Imperial Officers; (2) the EXPENDITURE on English, Scottish, and Irish Services met out of such REVENUE; and (3) the Balances of REVENUE contributed by *England, Scotland, and Ireland*, respectively, which are available for Imperial EXPENDITURE (in continuation of Parliamentary Paper No. 230 of Session 1905)."

Treasury Chambers, }  
23 July 1906. }

REGINALD McKENNA.

(*Mr. John O'Connor.*)



*Ordered, by The House of Commons, to be Printed,*  
23 July 1906.

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**Part I.-REVENUE.**

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**1905-6.**

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**Part I.—REVENUE.**  
**1905-6.**

1. Revenue (Not Receipts)										
	As Collected.					As Distributed.				
	To Receipts.	By Receipts.	In Payment.	From other Sources.	Total.	By Receipts.	By Receipts.	By Receipts.	From other Sources.	Total.
<b>Salaries.</b>	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Postmaster General & . . . . .	10,000,000	1,000,000	1,000,000	—	10,000,000	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000
Local Postmaster General & . . . . .	100,000	10,000	10,000	—	100,000	100,000	10,000	10,000	—	100,000
<b>Grants.</b>										
Postmaster General & . . . . .	10,000,000	1,000,000	1,000,000	—	10,000,000	10,000,000	1,000,000	1,000,000	—	10,000,000
Local Postmaster General & . . . . .	100,000	10,000	10,000	—	100,000	100,000	10,000	10,000	—	100,000
<b>Grants, by Order.</b>										
Postmaster General & . . . . .	11,000,000	1,000,000	1,000,000	—	11,000,000	11,000,000	1,000,000	1,000,000	100,000	11,000,000
Local Postmaster General & . . . . .	1,000,000	100,000	100,000	—	1,000,000	1,000,000	100,000	100,000	10,000	1,000,000
<b>Grants, by . . . . .</b>	1,000,000	100,000	100,000	—	1,000,000	1,000,000	100,000	100,000	10,000	1,000,000
<b>Local Tax . . . . .</b>	100,000	10,000	—	—	100,000	100,000	10,000	—	—	100,000
<b>Grants, by . . . . .</b>	1,000,000	100,000	—	—	1,000,000	1,000,000	100,000	—	—	1,000,000
<b>Grants, by . . . . .</b>	10,000,000	1,000,000	1,000,000	—	10,000,000	10,000,000	1,000,000	1,000,000	100,000	10,000,000
<b>Total Revenue from Taxes . . . . .</b>	10,000,000	1,000,000	1,000,000	—	10,000,000	10,000,000	1,000,000	1,000,000	100,000	10,000,000
<b>Post Office . . . . .</b>	10,000,000	1,000,000	1,000,000	—	10,000,000	10,000,000	1,000,000	1,000,000	—	10,000,000
<b>Telegraphs . . . . .</b>	1,000,000	100,000	100,000	—	1,000,000	1,000,000	100,000	100,000	—	1,000,000
<b>Revenue from . . . . .</b>	100,000	10,000	10,000	—	100,000	100,000	10,000	10,000	—	100,000
<b>Grants from . . . . .</b>	—	1,000	—	1,000,000	1,000,000	—	1,000	—	1,000,000	1,000,000
<b>Grants from . . . . .</b>	100,000	10,000	10,000	1,000,000	1,000,000	100,000	10,000	10,000	1,000,000	1,000,000
<b>Total from Tax Revenue . . . . .</b>	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000
<b>Grants from . . . . .</b>	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000
<b>For . . . . .</b>	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000
<b>By . . . . .</b>	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000
<b>By . . . . .</b>	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000	10,000,000	1,000,000	1,000,000	1,000,000	10,000,000

Amount and Proportion of Revenue Contributed by each Kingdom and from other Sources in the Year 1880-81

Source	Revenue (Old Basis)				Revenue (New Basis)					REMARKS
	As Declared				As Adjusted to give True Contribution					
	In England	In Scotland	In Ireland	Total	In England	In Scotland	In Ireland	Proportion of Revenue	Total	
Grand Reported Customs Wine and Coffee	£ 1,000,000 200,000 100,000	£ 225,000 50,000 75,000	£ — 1,000 1,000	£ 1,225,000 251,000 300,000	£ 1,000,000 200,000 100,000	£ 225,000 50,000 75,000	£ — 1,000 1,000	£ 100,000 — —	£ 1,225,000 251,000 300,000	By population proportion; By population estimated for 1880-81 from following table; By value, see Publications Paper 209, 1891, page 11; By population proportion.
Grand Total	1,225,000	275,000	2,000	1,502,000	1,225,000	275,000	2,000	—	1,502,000	
Foreign Exports Duties on Foreign Goods Local Taxation Revenue	£ 1,000,000 100,000	£ 225,000 25,000	£ 100,000 1,000	£ 1,325,000 101,000	£ 1,000,000 100,000	£ 225,000 25,000	£ 100,000 1,000	£ — —	£ 1,325,000 101,000	By population proportion for 1880-1890.
Wages	£ 1,000,000	£ 225,000	£ 100,000	£ 1,325,000	£ 1,000,000	£ 225,000	£ 100,000	£ —	£ 1,325,000	By population proportion for the whole of the United Kingdom, as estimated from the following table, see Publications Paper 209, 1891, page 11. The population then estimated for 1880-81 was 25,000,000.
Sea	£ 1,000,000	£ 225,000	£ 100,000	£ 1,325,000	£ 1,000,000	£ 225,000	£ 100,000	£ —	£ 1,325,000	By population proportion for the whole of the United Kingdom, as estimated from the following table, see Publications Paper 209, 1891, page 11. The population then estimated for 1880-81 was 25,000,000.
Colonies	£ 1,000,000	£ 225,000	£ 100,000	£ 1,325,000	£ 1,000,000	£ 225,000	£ 100,000	£ —	£ 1,325,000	By population proportion for the whole of the United Kingdom, as estimated from the following table, see Publications Paper 209, 1891, page 11. The population then estimated for 1880-81 was 25,000,000.
Wine	£ 1,000,000	£ 225,000	£ 100,000	£ 1,325,000	£ 1,000,000	£ 225,000	£ 100,000	£ —	£ 1,325,000	By population proportion for the whole of the United Kingdom, as estimated from the following table, see Publications Paper 209, 1891, page 11. The population then estimated for 1880-81 was 25,000,000.
Other Duties	£ 1,000,000	£ 225,000	£ 100,000	£ 1,325,000	£ 1,000,000	£ 225,000	£ 100,000	£ —	£ 1,325,000	By population proportion for the whole of the United Kingdom, as estimated from the following table, see Publications Paper 209, 1891, page 11. The population then estimated for 1880-81 was 25,000,000.
Total for Revenue	£ 1,325,000	£ 275,000	£ 2,000	£ 1,602,000	£ 1,325,000	£ 275,000	£ 2,000	£ —	£ 1,602,000	By population proportion.
For Debt	£ 100,000	£ 25,000	£ 1,000	£ 126,000	£ 100,000	£ 25,000	£ 1,000	£ —	£ 126,000	
(1) For the Kingdom	£ 1,225,000	£ 250,000	£ 1,000	£ 1,476,000	£ 1,225,000	£ 250,000	£ 1,000	£ 100,000	£ 1,576,000	
(2) For the Kingdom	£ 1,225,000	£ 250,000	£ 1,000	£ 1,476,000	£ 1,225,000	£ 250,000	£ 1,000	£ 100,000	£ 1,576,000	

## INLAND REVENUE.

## AMOUNT and PROPORTION of REVENUE Contributed

H E & D.	REVENUE (Net Receipt)			
	As Collected.			
	In England.	In Scotland.	In Ireland.	TOTAL.
EXCISE:	£	£	£	£
Spirits:				
Excise Revenue - - - - -	6,413,000	6,427,000	3,413,000	16,253,000
Local Taxation Revenue - - - - -	314,000	213,000	183,000	710,000
Beer:				
Excise Revenue - - - - -	10,722,000	615,000	1,224,000	12,561,000
Local Taxation Revenue - - - - -	357,000	23,000	41,000	421,000
Gin and Sackmen - - - - -	90,000	7,000	—	107,000
Licenses:				
Excise Revenue - - - - -	34,000	5,000	214,000	253,000
Local Taxation Revenue - - - - -	3,723,000	354,000	—	4,112,000
Railway Duty - - - - -	320,000	24,000	—	344,000
Other Items - - - - -	4,000	—	1,000	5,000
TOTAL EXCISE - - - - - £.	22,190,000	7,699,000	4,506,000	34,395,000
(a) FOR THE EXCHEQUER - - - - - £.	17,768,000	7,161,000	3,282,000	28,211,000
(b) FOR THE LOCAL TAXATION ACCOUNTS £.	4,422,000	738,000	1,224,000	6,384,000
ESTATE, &c. DUTIES:				
Estate Duty (1894):				
Excise Revenue - - - - -	2,783,000	1,012,000	367,000	4,162,000
Local Taxation Revenue - - - - -	—	—	—	—
* Personality Contribution - - - - -	2,627,000	303,000	60,000	3,090,000
Agricultural Rates Act - - - - -	1,327,000	143,000	—	1,470,000
Probate Duty:				
Excise Revenue - - - - -	35,000	3,000	5,000	43,000
Local Taxation Revenue - - - - -	35,000	5,000	8,000	48,000
Estate Duty (Temporary) - - - - -	3,500	2,000	—	5,500
Legacy Duty - - - - -	2,070,000	201,000	83,000	2,354,000
Succession Duty - - - - -	549,000	65,000	60,000	674,000
Corporation Duty - - - - -	47,000	1,000	—	48,000
TOTAL ESTATE, &c. DUTIES - - - £.	14,881,000	1,893,000	411,000	17,185,000
(a) FOR THE EXCHEQUER - - - - - £.	11,062,000	1,268,000	312,000	12,642,000
(b) FOR THE LOCAL TAXATION ACCOUNTS, &c. £.	3,819,000	625,000	100,000	4,544,000
STAMPS - - - - -	7,300,000	571,000	379,000	8,250,000
LAND TAX - - - - -	691,000	31,000	—	722,000
HOUSE DUTY - - - - -	1,761,000	125,000	—	1,886,000
INCOME TAX (Approximate Distribution of Receipts):				
Schedule A.—Lands and Houses - - - - -	6,720,000	777,000	422,000	7,919,000
Schedule B.—Occupation of Land - - - - -	144,000	33,000	32,000	209,000
Schedule C.—Government Stocks, &c. - - - - -	2,054,000	—	32,000	2,086,000
Schedule D.—Public Companies, Foreign Dividends, Coupons, &c. - - - - -	2,708,000	1,075,000	220,000	4,003,000
£.	11,726,000	1,885,000	214,000	13,825,000
Schedule E.—Trades and Professions - - - - -	4,472,000	845,000	178,000	5,495,000
Schedule F.—Public Officers, &c., Official Salaries - - - - -	751,000	13,000	22,000	886,000
Schedule G.—Non-Official Salaries - - - - -	1,858,000	164,000	21,000	2,043,000
£.	3,270,000	177,000	103,000	3,550,000
TOTAL INCOME TAX - - - - - £.	27,424,000	2,890,000	683,000	31,007,000
AGGREGATE INLAND REVENUE - - - £.	71,358,000	13,230,000	7,379,000	91,967,000
Per Cent. - - - - -	78.10	14.64	8.27	100.00
(a) FOR THE EXCHEQUER - - - - - £.	66,090,000	12,111,000	7,064,000	85,265,000
(b) FOR THE LOCAL TAXATION ACCOUNTS, &c. £.	5,168,000	1,119,000	315,000	6,602,000

\* Including amount applied to charges under the Tithe Rent-charge (Rates) Act, 1890.

† Exclusive of Fee and Patent Stamps.

## INLAND REVENUE.

by each Kingdom in the Year 1905-6.

REVENUE (Net Receipts)					REMARKS.
As Adjusted to give True Contribution.					
By England.	By Scotland.	By Ireland.	From other Sources.	TOTAL.	
£.	£.	£.	£.	£.	
11,657,000	3,150,000	1,887,000	—	16,694,000	Based on consumption of spirits as beverage in each kingdom, as ascertained from the permit returns of retailers of duty-paid spirits.
551,000	167,000	91,000	—	812,000	
11,121,000	2,983,000	1,796,000	—	15,890,000	Adjusted on basis of statistics of transit of beer in three kingdoms in the year 1903-4.
870,000	15,000	31,000	—	416,000	
96,000	7,000	—	—	103,000	Revenue as collected.
34,000	5,000	214,000	—	253,000	
8,738,000	284,000	—	—	4,117,000	Revenue as collected.
220,000	24,000	—	—	244,000	
1,000	—	1,000	—	2,000	- - - TOTAL EXCISE.
27,794,000	4,024,000	2,155,000	—	33,973,000	
23,111,000	4,057,000	3,035,000	—	30,203,000	Revenue as collected, but with allowance made for duty on property of persons dying domiciled outside the United Kingdom.
4,052,000	560,000	123,000	—	5,835,000	
7,635,000	1,738,000	307,000	158,000	9,188,000	Revenue as collected.
2,341,000	360,000	96,000	49,000	2,846,000	
1,302,000	151,000	—	27,000	1,580,000	Revenue as collected.
35,000	3,000	3,000	—	41,000	
35,000	4,000	3,000	—	45,000	- - - TOTAL ESTATE &c. DUTIES.
3,274,000	328,000	142,000	—	3,744,000	
16,503,000	1,889,000	611,000	234,000	17,237,000	- - - STAMPS.
10,944,000	1,354,000	512,000	188,000	12,998,000	
3,718,000	464,000	99,000	76,000	4,357,000	A slight overrating has been made to meet the rate of transactions effected in London, but relating to Scotland and Ireland; 2½ per cent. of transactions of total produce being debited from England, and 9½ per cent. added to Scotland, and 7 per cent. added to Ireland.
7,320,000	656,000	291,000	15,000	8,122,000	
2,482,000	157,000	—	—	2,639,000	A correction has also been made in respect of transfer duty on property situated in the United Kingdom, the proprietors of which are domiciled abroad.
6,881,000	709,000	454,000	—	8,144,000	
11,266,000	1,285,000	550,000	201,000	13,112,000	Adjusted on basis of information derived from the statistics of estate duty for the five years ended 1905-6.
6,412,000	692,000	180,000	25,000	7,409,000	
2,134,000	179,000	108,000	150,000	2,571,000	An allowance has also been made for duty on property of persons domiciled abroad.
26,582,000	3,121,000	1,063,000	407,000	31,173,000	
78,808,000	10,847,000	5,144,000	674,000	95,473,000	Ditto to extent of one-fifth of total produce.
82-08	10-59	5-03	-77	100-00	
70,483,000	9,294,000	4,935,000	600,000	85,212,000	Revenue as collected, but with an allowance for duty on salaries of Imperial Officers.
3,270,000	1,053,000	221,000	76,000	3,520,000	
- - - TOTAL INCOME TAX.					- - - AGENTS' INLAND REVENUE.
- - - Per Cent.					

## MISCELLANEOUS REVENUE, 1905-6.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
	£.	£.	£.	£.	£.
SMALL BRANCHES OF THE HEREDITARY REVENUE.	20,000	14,000	2,500	2,000	38,500
BANK OF ENGLAND - - - - -	187,000	—	—	—	187,000
CONTRIBUTION FROM INDIAN REVENUE - -	—	—	—	13,000	13,000
POST OFFICE FINES, &c. FUNDS - - -	15,000	1,500	1,000	7,000	24,500
BANKRUPTCY ACT, 1883 - - - - -	27,000	—	—	—	27,000
COMPANIES (WINDING-UP) ACT, 1890 - -	8,000	—	—	—	8,000
SHERIFF COURT CONSIGNATIONS, SCOTLAND -	—	1,500	—	—	1,500
SUPREME COURT CONSIGNATIONS, SCOTLAND -	—	7,500	—	—	7,500
EXPENSES OF ADMINISTRATION OF LOCAL LOANS.	8,000	—	23,500	1,500	33,000
MINT - - - - -	—	—	—	25,500	25,500
RECEIPTS BY CIVIL DEPARTMENTS:					
Board of Trade - - - - -	—	—	—	1,500	1,500
Charity Commission - - - - -	2,000	—	—	—	2,000
Civil Service Commission - - - - -	—	—	—	500	500
Colonial Office - - - - -	—	—	—	1,000	1,000
Fishery Board, Scotland - - - - -	—	7,000	—	—	7,000
Friendly Societies Registry - - - - -	1,000	—	—	—	1,000
Local Government Board, Scotland - -	500	—	—	—	500
Police Courts, Chatham and Sheerness - -	500	—	—	—	500
Receiver of the Hereditary Revenue - -	1,500	—	—	—	1,500
Treasury, &c. - - - - -	2,000	—	—	43,000	45,000
Office of Public Works, Ireland - - -	—	—	1,000	—	1,000
Carried forward £.	302,500	51,500	23,000	106,500	483,500



## MISCELLANEOUS REVENUE, 1906-6—continued.

	Derived from England.	Derived from Scotland.	Derived from Ireland.	Derived from other Sources.	TOTAL.
	£	£	£	£	£
Brought forward . . . . .	332,500	81,000	25,000	100,000	467,000
Earnings and Over-issues . . . . .	57,000	—	—	12,000	49,000
Idc of Man . . . . .	—	—	—	10,000	10,000
Quasi Receipts, &c. . . . .	1,000	—	5,000	—	4,000
	390,500	81,000	25,000	122,000	598,500
Add,—					
* Fee and Patent Stamps, as detailed below . . . . .	542,500	75,000	55,500	251,000	890,000
TOTAL MISCELLANEOUS REVENUE . £	890,000	156,000	120,500	463,000	1,529,500
Per Cent, Total . . . . .	58.55	7.01	7.92	26.52	100.00
Per Cent, England, Scotland, and Ireland . . . . .	79.55	9.53	10.79	—	100.00
* FEE AND PATENT STAMPS:					
Bankruptcy Court, Ireland . . . . .	—	—	3,000	—	3,000
Civil Service Commission . . . . .	—	—	—	10,000	10,000
Companies Registration . . . . .	65,000	5,000	1,500	—	71,500
County Courts, Ireland . . . . .	—	—	21,000	—	21,000
District Audits . . . . .	54,000	—	—	—	54,000
Edinburgh Gazette . . . . .	—	3,000	—	—	3,000
Judgments Registry Fund . . . . .	—	—	2,000	—	2,000
Judicature . . . . .	203,000	—	22,000	—	225,000
Land Commission, Ireland . . . . .	—	—	4,000	—	4,000
Land Registry . . . . .	50,000	—	—	—	50,000
Law Courts, Scotland . . . . .	—	15,000	—	—	15,000
London Gazette . . . . .	7,000	—	—	—	7,000
Luxury Fee Fund . . . . .	—	—	500	—	500
Newspaper Registration . . . . .	500	—	—	—	500
Public Record . . . . .	1,000	—	1,000	—	2,000
Register House, Scotland . . . . .	—	22,000	—	—	22,000
Registration of Deeds . . . . .	—	—	15,000	—	15,000
Registration of Title . . . . .	—	—	4,000	—	4,000
Registration of Money Lenders . . . . .	—	—	—	1,000	1,000
Patents, Designs, and Trade Marks . . . . .	—	—	—	261,000	261,000
TOTAL FEE AND PATENT STAMPS . £	315,500	75,000	61,500	261,000	690,000

\* Actual receipts in the year.



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**Part II.—EXPENDITURE.**

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**1905-6.**

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## PART II.—EXPENDITURE.

1905-6.

(EXCHEQUER ISSUES.)

	On English Services.	On Scottish Services.	On Irish Services.	On General Services.	TOTAL.
1. CHARGEABLE AGAINST EX- CHEQUER REVENUE:	£.	£.	£.	£.	£.
National Debt Charges - -	—	—	—	28,025,000	28,025,000
Naval and Military Charges:					
(a) Army - - - -	—	—	—	29,065,000	29,065,000
(b) Navy - - - -	—	—	—	33,300,000	33,300,000
Civil Government Charges:					
(a) On Consolidated Fund -	518,500	145,000	164,000	780,500	1,409,000
(b) Voted - - - -	17,579,500	2,409,500	4,582,500	3,858,500	28,430,000
TOTAL CIVIL GOVERN- MENT CHARGES - - } £.	17,898,000	2,555,500	4,746,500	4,639,000	29,839,000
Collection of Taxes - -	2,472,000	431,000	245,000	—	3,148,000
Post Office Services - -	12,672,000	1,381,000	1,199,000	526,000	15,978,000
Payments to Local Taxation Accounts, &c. - - -	—	98,000	1,059,000	—	1,157,000
TOTAL CHARGEABLE AGAINST EXCHEQUER REVENUE - - - } £.	33,042,000	4,665,500	7,249,500	95,555,000	140,512,000
2. MET OUT OF LOCAL TAXATION REVENUE:					
Miscellaneous Local Charges	9,481,000	1,034,000	386,000	—	9,901,000
GRAND TOTAL - £.	41,623,000	5,699,500	7,635,500	95,555,000	150,418,000
	£. 54,858,000				
Per Cent., England, Scotland, and Ireland - - - - -	75·69	10·35	15·02	—	100·00
Per Cent., Total - - - -	27·61	3·76	5·07	63·55	100·00

## DETAILS OF NAVAL AND MILITARY CHARGES, 1905-6.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
Army Services . . . . .	—	—	—	38,545,800	39,585,000
General Fisheries . . . . .	—	—	—	100	
Indian Army Pension Deficiency Fund Annuity . . . . .	—	—	—	215,000	
Naval Services . . . . .	—	—	—	33,300,000	33,300,000
TOTAL NAVAL AND MILITARY CHARGES . . . . .	£.	—	—	62,260,800	62,260,800

## DETAILS OF CIVIL GOVERNMENT CHARGES, 1905-6.

## (a) ON CONSOLIDATED FUND.

	English.	Scottish.	Irish.	General.	TOTAL.
	£.	£.	£.	£.	£.
CIVIL LIST . . . . .	—	—	—	470,000	470,000
ANNUITIES AND PENSIONS:					
Annuities to the Royal Family . . . . .	—	—	—	194,000	194,000
Pensions for Naval and Military Services . . . . .	—	—	—	19,000	19,000
Pensions for Political and Civil Services . . . . .	—	—	—	17,500	17,500
Pensions for Judicial Services . . . . .	15,000	17,500	12,000	—	44,500
Compensations, Courts of Justice . . . . .	8,000	—	1,500	—	9,500
Retired Allowances to Members of the Household of Her late Majesty, Queen Victoria . . . . .	—	—	—	19,500	19,500
Miscellaneous Pensions . . . . .	—	—	—	1,000	1,000
Civil List Pensions . . . . .	—	—	—	25,000	25,000
TOTAL ANNUITIES AND PENSIONS . . . . .	£.	17,500	13,500	258,000	290,000
SALARIES AND ALLOWANCES:					
Speaker, House of Commons . . . . .	—	—	—	5,000	5,000
Exchequer and Audit Department . . . . .	—	—	—	3,500	3,500
Clergy and Schools . . . . .	—	13,800	—	1,500	15,300
Inspectors of Anatomy . . . . .	500	500	500	—	1,500
Copyright Compensations . . . . .	500	—	500	—	1,000
Salaries formerly on the Hereditary Revenues of Scotland . . . . .	—	6,000	—	—	6,000
Land Revenue Allowances . . . . .	1,000	—	—	—	1,000
Lord Lieutenant, Ireland . . . . .	—	—	20,000	—	20,000
Queen's Colleges, Ireland . . . . .	—	—	21,000	—	21,000
Miscellaneous . . . . .	—	—	500	—	500
TOTAL SALARIES AND ALLOWANCES . . . . .	£.	24,300	42,500	19,000	79,800
COURTS OF JUSTICE:					
Salaries . . . . .	275,500	101,000	106,000	24,500	511,000
MISCELLANEOUS SERVICES:					
British-Dutch Loan . . . . .	—	—	—	45,000	45,000
Interest on Exchequer Bonds issued under the Contract Agreement (Money) Act, 1904 . . . . .	—	—	—	7,500	7,500
Greenwich Hospital . . . . .	—	—	—	4,000	4,000
Duchy of Lancaster (Wine Compensation) . . . . .	—	—	—	1,000	1,000
Duchy of Cornwall, &c. (Tie Compensation) . . . . .	—	—	—	16,000	16,000
Public Offices Site Annuity . . . . .	—	—	—	16,000	16,000
Commutation of Perpetual Charges . . . . .	—	1,000	—	—	1,000
TOTAL MISCELLANEOUS SERVICES . . . . .	£.	1,000	—	82,500	83,500
TOTAL CIVIL GOVERNMENT CHARGES ON CONSOLIDATED FUND . . . . .	£.	316,800	164,000	161,000	1,000,600

## Details of Civil Government Charges, 1905-6—continued.

## (b) VOTED.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS I.	£.	£.	£.	£.	£.
Royal Palaces - - - - -	56,000	3,000	—	—	59,000
Osborne - - - - -	4,000	—	—	8,000	12,000
Royal Parks, &c. - - - - -	92,000	12,500	—	—	104,500
Houses of Parliament Buildings - -	—	—	—	50,500	50,500
Miscellaneous Legal Buildings (Great Britain).	54,000	12,000	—	—	66,000
Art and Science Buildings (Great Britain)	40,500	3,000	—	—	43,500
Diplomatic and Consular Buildings - -	—	—	—	83,000	83,000
Revenue Department Buildings (Great Britain).	492,500	62,000	—	—	554,500
Public Buildings - - - - -	308,500	20,500	1,000	122,000	452,000
Survey of United Kingdom - - - -	62,000	21,000	52,000	6,000	201,000
Harbours under Board of Trade - -	10,000	3,000	—	—	13,000
Potterhead Harbour - - - - -	—	31,500	—	—	31,500
Enter on Government Property (United Kingdom).	594,000	25,000	54,000	11,000	684,000
Public Works and Buildings in Ireland -	—	—	201,000	12,500	213,500
Railways (Ireland) - - - - -	—	—	50,000	—	50,000
TOTAL OF CLASS I. - £.	1,545,000	191,500	407,000	201,500	2,345,000

## Details of Civil Government Charges, 1905-6—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS II.	£.	£.	£.	£.	£.
House of Lords Office . . . . .	—	—	—	11,500	11,500
House of Commons Office . . . . .	—	—	—	50,000	50,000
Treasury, &c. . . . .	43,000	9,700	9,500	25,000	95,000
Home Office . . . . .	151,300	14,000	4,500	—	170,000
Foreign Office . . . . .	—	—	—	63,000	63,000
Colonial Office . . . . .	—	—	—	52,000	52,000
Privy Council Office . . . . .	8,000	—	—	—	8,000
Board of Trade . . . . .	—	—	—	245,000	245,000
Maritime Marine Services . . . . .	—	—	—	94,500	94,500
Bankruptcy Department of the Board of Trade . . . . .	—	—	—	—	—
Board of Agriculture and Fisheries . . . . .	167,000	12,000	—	—	179,000
Charity Commission . . . . .	31,000	—	—	—	31,000
Civil Service Commission . . . . .	—	—	—	37,000	37,000
Exchequer and Audit Department . . . . .	—	—	—	81,500	81,500
Friendly Societies Registry . . . . .	6,000	500	500	—	7,000
Local Government Board . . . . .	210,000	—	—	—	210,000
Lancashire Commission . . . . .	15,000	—	—	—	15,000
Mint . . . . .	—	—	—	—	—
National Debt Office . . . . .	—	—	—	12,000	12,000
Public Record Office . . . . .	24,500	—	—	—	24,500
Public Works Loan Commission . . . . .	—	—	—	—	—
Registrar General's Office . . . . .	37,000	—	—	—	37,000
Stationery and Printing . . . . .	233,000	40,500	44,000	413,000	730,500
Woods, Forests, &c., Office of . . . . .	17,000	500	2,000	—	20,000
Works and Public Buildings, Office of . . . . .	61,000	5,000	—	8,000	74,000
Secret Service . . . . .	—	—	—	27,500	27,500
SCOTLAND.					
Secretary for Scotland's Office . . . . .	—	32,000	—	—	32,000
Fishery Board . . . . .	—	20,000	—	—	20,000
Lancashire Commission . . . . .	—	4,000	—	—	4,000
Registrar General's Office . . . . .	—	5,000	—	—	5,000
Local Government Board . . . . .	—	14,000	—	—	14,000
IRELAND.					
Earl Lieutenant's Household . . . . .	—	—	5,000	—	5,000
Chief Secretary's Office, &c. . . . .	—	—	20,000	—	20,000
Department of Agriculture . . . . .	—	—	180,000	—	180,000
Charitable Donations and Bequests Office . . . . .	—	—	2,000	—	2,000
Local Government Board . . . . .	—	—	55,000	—	55,000
Public Record Office . . . . .	—	—	5,000	—	5,000
Public Works Office . . . . .	—	—	40,000	—	40,000
Registrar General's Office . . . . .	—	—	12,000	—	12,000
Valuation and Boundary Survey . . . . .	—	—	18,000	—	18,000
TOTAL OF CLASS II. . . . .	806,500	163,000	413,500	1,083,500	2,617,000

## Details of Civil Government Charges, 1905-6—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS III.	£.	£.	£.	£.	£.
Law Charges . . . . .	60,000	—	—	5,000	65,000
Miscellaneous Legal Expenses . . . .	25,500	—	500	11,000	37,000
Supreme Court of Judicature . . . .	317,000	—	—	—	317,000
Land Registry . . . . .	44,000	—	—	—	44,000
County Courts . . . . .	—	—	—	—	—
Police (England and Wales) . . . .	87,000	—	—	—	87,000
Prisons (England and the Colonies) . .	715,000	—	—	5,000	720,000
Reformatory and Industrial Schools (Great Britain).	178,000	62,000	—	—	240,000
Reformatory Criminal Lunatic Asylum .	34,000	—	—	—	34,000
SCOTLAND.					
Law Charges and Courts of Law . . .	—	78,000	—	—	78,000
Register House, Edinburgh . . . .	—	42,000	—	—	42,000
Crofters Commission . . . . .	—	4,000	—	—	4,000
Prisons . . . . .	—	84,000	—	—	84,000
IRELAND.					
Law Charges and Criminal Prosecutions .	—	—	63,000	—	63,000
Supreme Court of Judicature and other Legal Departments.	—	—	98,000	—	98,000
Land Commission . . . . .	—	—	155,000	—	155,000
County Court Officers, &c. . . . .	—	—	108,000	—	108,000
Dublin Metropolitan Police (excluding Police Courts).	—	—	95,000	—	95,000
Convulsary . . . . .	—	—	1,288,000	—	1,288,000
Prisons . . . . .	—	—	112,000	1,000	113,000
Reformatory and Industrial Schools . .	—	—	110,000	—	110,000
Dublin Criminal Lunatic Asylum . .	—	—	7,000	—	7,000
TOTAL OF CLASS III. - £.	1,455,000	268,000	2,656,500	25,000	3,770,000



## Details of Civil Government Charges, 1905-6—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
CLASS IV.	£.	£.	£.	£.	£.
Board of Education - - - - -	12,836,000	—	—	—	12,836,000
British Museum - - - - -	167,000	—	—	—	167,000
National Gallery - - - - -	18,000	—	—	—	18,000
National Portrait Gallery - - - -	6,000	—	—	—	6,000
Wallace Collection - - - - -	6,000	—	—	—	6,000
Scientific Investigation, &c. (United Kingdom).	2,000	2,000	3,000	46,000	53,000
Universities and Colleges (Great Britain), and Intermediate Education, Wales.	155,000	25,000	—	—	180,000
SCOTLAND.					
Public Education - - - - -	—	1,705,000	—	—	1,705,000
National Gallery - - - - -	—	5,000	—	—	5,000
IRELAND.					
Public Education - - - - -	—	—	1,304,000	—	1,304,000
Endowed Schools Commissioners - -	—	—	1,000	—	1,000
National Gallery - - - - -	—	—	4,000	—	4,000
Queen's Colleges - - - - -	—	—	5,000	—	5,000
TOTAL OF CLASS IV. - £.	13,190,000	1,735,000	1,407,000	46,000	16,378,000
CLASS V.					
Diplomatic and Consular Services - -	—	—	—	537,000	537,000
Colonial Services (including Uganda and East Africa Protectorates, &c.).	—	—	—	1,255,000	1,255,000
Telegraph Subsidies and Pacific Cable -	—	—	—	77,000	77,000
Cyprus (Grant in aid) - - - - -	—	—	—	14,000	14,000
Treasury Chest Fund - - - - -	—	—	—	14,000	14,000
Newfoundland Fisheries Indemnity - -	—	—	—	84,500	84,500
Samoan Arbitration Claims - - - - -	—	—	—	8,500	8,500
TOTAL OF CLASS V. - £.	—	—	—	1,962,000	1,962,000

## Details of Civil Government Charges, 1906-8—continued.

	English.	Scottish.	Irish.	General.	TOTAL.
<b>CLASS VI.</b>	£	£	£	£	£.
Superannuation and Retired Allowances -	280,000	28,000	89,000	190,000	687,000
Merchant Seamen's Fund Pensions -	—	—	—	2,000	2,000
Miscellaneous Charitable and other Allowances -	1,500	—	—	—	1,500
Hospitals and Charities (Ireland) -	—	—	17,000	—	17,000
Savings Banks' and Friendly Societies' Deficiency -	—	—	—	141,500	141,500
<b>TOTAL OF CLASS VI. - £</b>	<b>281,500</b>	<b>28,000</b>	<b>106,000</b>	<b>333,500</b>	<b>849,000</b>
<b>CLASS VII.</b>					
Temporary Commissions -	7,000	1,000	1,500	88,500	98,000
Miscellaneous Expenses -	2,500	2,000	7,500	—	12,000
Repayments to the Local Loans Fund -	—	—	1,000	—	1,000
Repayments to Civil Contingencies Fund -	500	—	500	12,000	13,000
Milan Exhibitions -	—	—	—	10,000	10,000
Visit of Prince and Princess of Wales to India -	—	—	—	20,000	20,000
Ireland Development Grant -	—	—	185,000	—	185,000
Relief of Distress, Ireland -	—	—	17,000	—	17,000
<b>TOTAL OF CLASS VII. - £</b>	<b>17,000</b>	<b>3,000</b>	<b>212,500</b>	<b>110,500</b>	<b>443,000</b>
<b>Class I. -</b>	<b>1,615,000</b>	<b>194,000</b>	<b>407,000</b>	<b>367,500</b>	<b>2,583,500</b>
<b>" II. -</b>	<b>554,500</b>	<b>182,000</b>	<b>412,500</b>	<b>1,665,000</b>	<b>2,814,000</b>
<b>" III. -</b>	<b>1,430,500</b>	<b>368,000</b>	<b>2,035,500</b>	<b>28,000</b>	<b>3,862,000</b>
<b>" IV. -</b>	<b>13,196,000</b>	<b>1,724,000</b>	<b>1,467,000</b>	<b>40,000</b>	<b>16,427,000</b>
<b>" V. -</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,962,000</b>	<b>1,962,000</b>
<b>" VI. -</b>	<b>331,500</b>	<b>28,000</b>	<b>106,000</b>	<b>367,500</b>	<b>833,000</b>
<b>" VII. -</b>	<b>17,000</b>	<b>3,000</b>	<b>212,500</b>	<b>100,500</b>	<b>433,000</b>
<b>TOTAL CIVIL GOVERNMENT CHARGES VOTED - £</b>	<b>17,578,500</b>	<b>2,409,500</b>	<b>4,582,500</b>	<b>3,623,500</b>	<b>28,193,500</b>
<b>CUSTOMS -</b>	<b>748,000</b>	<b>119,000</b>	<b>61,000</b>	<b>—</b>	<b>928,000</b>
<b>INLAND REVENUE -</b>	<b>1,724,000</b>	<b>312,000</b>	<b>181,000</b>	<b>—</b>	<b>2,817,000</b>
<b>TOTAL COLLECTION OF TAXES - £</b>	<b>2,472,000</b>	<b>431,000</b>	<b>242,000</b>	<b>—</b>	<b>3,145,000</b>
<b>POST OFFICE -</b>	<b>8,677,000</b>	<b>1,678,000</b>	<b>874,000</b>	<b>—</b>	<b>11,229,000</b>
<b>TELEGRAPH SERVICE -</b>	<b>3,987,000</b>	<b>461,000</b>	<b>280,000</b>	<b>—</b>	<b>4,728,000</b>
<b>PACENT SERVICE -</b>	<b>67,000</b>	<b>42,000</b>	<b>68,000</b>	<b>235,000</b>	<b>412,000</b>
<b>TOTAL POST OFFICE SERVICES - £</b>	<b>12,731,000</b>	<b>2,181,000</b>	<b>1,222,000</b>	<b>235,000</b>	<b>16,379,000</b>
<b>TOTAL REVENUE DEPARTMENTS - £</b>	<b>16,144,000</b>	<b>2,622,000</b>	<b>1,544,000</b>	<b>235,000</b>	<b>20,545,000</b>

# Part III.—CONTRIBUTION TO IMPERIAL SERVICES.

## 1905-6.

This Table shows the Balances of Revenue contributed by England, Scotland, and Ireland respectively, which are available for Imperial Expenditure after the Local Expenditure of those Divisions of the United Kingdom has been met, according to the figures shown in Parts I. and II. of this Return :—

Year 1905-6.	England.	Per Cent.	Scotland.	Per Cent.	Ireland.	Per Cent.	TOTAL.	Per Cent.
	£.		£.		£.		£.	
Total Revenue so contributed	119,887,500	52·00	18,003,000	10·65	9,647,000	6·33	147,537,500	100·00
Local Expenditure	61,722,000	75·00	5,600,000	10·35	1,683,500	13·00	69,005,500	100·00
Balance available for Imperial Expenditure	58,165,500	57·54	12,403,000	10·94	7,963,500	1·93	78,532,000	100·00